

Substitute for form 1449B/PTO

**INFORMATION DISCLOSURE  
STATEMENT BY APPLICANT**

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Sheet

2

of

2

**Complete if Known**

Application Number	09/648,861
Filing Date	August 25, 2000
First Named Inventor	Sarathi et al.
Group Art Unit	2161-3626
Examiner Name	FRENEL VANEL
Attorney Docket Number	DB000877-000

**OTHER PRIOR ART - NON PATENT LITERATURE DOCUMENTS**

Examiner Initials <sup>*</sup>	Cite No. <sup>1</sup>	Include name of the author (in CAPITAL LETTERS), title of the article (when appropriate), title of the item (book, magazine, journal, serial, symposium, catalog, etc.), date, page(s), volume-issue number(s), publisher, city and/or country where published.	T <sup>2</sup>
V.F		RAJIV D. BANKER et al., "Relevant Costs, Congestion and Stochasticity in Production Environments", <u>Journal of Accounting and Economics</u> , October 1987, pp 171-197, Elsevier Science Publishers, North Holland	
		BALA V. BALACHANDRAN et al, "On the Efficiency of Cost-Based Decision Rules for Capacity Planning", <u>The Accounting Review</u> , Vol. 72, No. 4, Oct. 1997, pp. 599-619	
		ROBERT S. KAPLAN, "In Defense of Activity-Based Cost Management", <u>Management Accounting</u> , November 1992, pp/ 58-63	
		ROBIN COOPER et al., "Measure Costs Right: Make the Right Decisions", <u>Harvard Business Review</u> , September-October 1988, pp. 96-103	
		R.S. KAPLAN et al., "The Promise and Peril of Integrated Cost Systems", <u>Harvard Business Review</u> , September-October 1995,	
		SRIKANT DATAR et al., "Aggregation, Specification and Measurement Errors in Product Costing", <u>The Accounting Review</u> , Vol. 69, No. 4 October 1994, pp. 567-591	
		R.S. KAPLAN et al., "Overhead Allocation via Mathematical Programming Models", <u>The Accounting Review</u> , April, pp. 352-364, 1971	
V.F		MICHAEL PALLES et al., "Strategic Transfer Pricing", <u>Management Science</u> , 44, pp. 451-461, 1998	

Examiner  
Signature

Frenel Vanel

Date

Considered

09/17/03

\*EXAMINER: Initial if reference considered, whether or not citation is in conformance with MPEP 609. Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant.

<sup>1</sup> Unique citation designation number. <sup>2</sup> Applicant is to place a check mark here if English language Translation is attached.

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## INFORMATION DISCLOSURE STATEMENT BY APPLICANT

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Sheet	1	of	2
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**Complete if Known**

Application Number	09/648,861	<div style="text-align: right;"> <b>RECEIVED</b>  <b>APR 18 2001</b>  <b>Technology Center 2100</b> </div>
Filing Date	August 25, 2000	
First Named Inventor	Sarathi et al.	
Group Art Unit	2101 3626	
Examiner Name	FRENEL VAN	
Attorney Docket Number	DB000877-000	

## U.S. PATENT DOCUMENTS

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## FOREIGN PATENT DOCUMENTS

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